REPORT

OF

THE MILITIA COUNCIL

FOR THE

DOMINION OF CANADA

FOR THE

FISCAL YEAR ENDING MARCH 31 1919

PRINTED BY ORDER OF PARLIAMENT



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OTTAWA

J. DE LABROQUERIE TACHÉ
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1920

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FISCAL YEAR ENDING MARCH 31



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To His Excellency the Duke of Devonshire, K.G., P.C., G.C.M.G., G.C.V.O., etc., etc., Governor General and Commander in Chief of the Dominion of Canada.

and the state of t

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the report of the Militia Council for the fiscal year ending March 31, 1919.

Respectfully submitted,

S. C. MEWBURN, Major-General,

Minister of Militia and Defence.

A TELEVISION OF THE PART OF TH

DEPARTMENT OF MILITIA AND DEFENCE,
OTTAWA.
January 7th, 1920.

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ANNUAL REPORT

OF

THE MILITIA COUNCIL

Year Ending March 31, 1919.

The following statements and reports for the year ending March 31, 1919, are submitted, viz:—

- 1. Financial Statement for the twelve months ending March 31, 1919, Appendix A.
- 2. Statement showing changes in the strength of the Permanent Force from April 1, 1918, to March 31, 1919. Appendix B.
- 3. Statements showing: Number of officers appointed to the Permanent Staff and Permanent Force; number of officers appointed to the Active Militia (non-permanent), and number of warrants issued during year ending March 31, 1919. Appendix C.
 - 4. Statement of Certificates issued during the year 1918-19. Appendix D.
- 5. Report of the Commandant, Royal Military College, for year 1918-19. Report of the Board of Visitors, Royal Military College, 1919. Appendix E.
- 6. Reports of the Superintendent of the Dominion Arsenal, Quebec, (Appendix F) for the year 1918-19 and of the Superintendent Dominion Arsenal, Lindsay, (Appendix G) for the year 1918-19.

A. G. LEWIS,

Secretary Militia Council.

APPENDIX A.

The following are statements showing:-

- 1. Appropriation Accounts.
- 2. Allowances paid to Active Militia in the various Districts.
- 3. Showing Expenditure by Stations on account of Pay and Allowances of the Permanent Force.
- 4. Statement of Expenditure on account of Pay and Allowances of Officers and Warrant Officers of the Permanent Force.
- 5. Statement of Expenditure on account of Pay and Allowances of Officers and Warrant Officers of the Permanent Force with details of expenditure by Stations.
- 6. Statement of Expenditure on account of Pay and Allowances of N.C.O's and men of the Permanent Force.
- 7. Statement of Expenditure on account of Pay and Allowances of N.C.O's and men of the Permanent Force with details of expenditure by Stations.
 - 8. Militia and Defence Revenue.
 - 9. Comparative Statement of Expenditure for the ten years 1909-10 to 1918-19.
 - 10. Expenditure on account of War Appropriation to March 31, 1919.

SESSIONAL PAPER No. 36

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Name of Grant.	Amount of Grant.	Expenditure.	Grant Unused.	Grant Exceeded.	Remarks.
	e cts.	cts.	& cts.	ets.	
	20,000 00	51,282 94		1,282 94	
Cadet Services	90,000 00	68,770 05	21, 229 95		Supplementary vote of \$15,000 received
Clothing and Necessaries.	25,000 00	5,337 80	19,662 20		ati co indi
Jues Library	1,000 000	1,043 13		43, 13	s vote.
Engineer Services and Works	430,000 00	304,144 38	125,855 62		Some Permanent works postponed owing
Grants to Associations and Bands	25,000 00	2,548 60	22,451 40		There were practically no bands and no
H. Q. and District Staffs. Maintenance Military Properties,	225,000 00 150,000 00	216,847 27 101,352 39	8,152 73 48,647 61		Sed
Ordnance Arms, Lands, etc.	2,575,000 00	1,947,304 01	627,695 99		priation in propriation in the from the
Printing and Stationery Royal Military College Salaries and Wages.	70,000 00 202,000 00 260,000 00	61,666 77 201,885 26 210,066 29	8,333 23 114 74 49,933 71		
Schools of Instruction Topographical Surveys Transport and Freight	35,000 00	31,082 25 16,697 64	3,917 77		takers were not paid. No Appropriation. Most of the expenditure for transport was
Training Areas.	20,000 00	,642	,357 2		in connection with War Services and charged to War Appropriation. Owing to the continuance of the War most
Warlike Stores					eas was held in abeyance.
	4, 223, 000 00	3, 224, 671 55	999,654 52	1,326 07	

STATEMENT No. 1.—Appropriation Accounts, 1918-19—Concluded.

ded.	cts				
Gra	66				
Grant Unused.	es cts.				
Expenditure.	es cts.	1,130 25 356 85 346 23 529 55 714 34 544 27 914 25 1,031 77 120 12 354 20 120 12 354 20 120 12 354 20 180,324 75	377, 120, 137 56 377, 120, 137 56	, 000	9,702 15 49 71 1,147 65 1,001 66
Amount of Grant.	es.	1,130 25 356,85 346 23 529 55 714 34 514 27 914 01 665 22 799 84 914 25 1,031 77 493 06 286 80 354 20 120 12 330 00 515 90	190,371 41		
Name of Grant.	Special Votes.	Gratuity to Henry Morris, Chief Caretaker. Wm. Taylor, F. X. Belanger, J. Mahoney, N. Villeneuve, R. Martin, Deckhand. W. Gallagher, Captain Gratuity to E. Newbury, Master. J. Bulger, Asst. Engineer. J. Linloff, Pilot E. Bissonette, Asst. Caretaker. C. Dugal, Caretaker. E. Pengelly, M. Chabot, M. Chabot, M. Chabot, M. Walter Pettipas. Walter Pettipas. Walter Pettipas.	War Appropriation	Chief of the General Staff Inspector General Adjutant General Quartermaster General Master General of the Ordnance	-Workr Civil

Balance of pro- ceeds of sale to be carried for- ward to 1919- 20.	19,783 10 62,947 27	82,874 52
Expenditure 1918-19.	ZEZ.	
Balance of pro- ceeds of sale brought for- ward from 1917-18.	19,783 10 62,947 27	82,874 52
Properties Sold.	St. Helen's Island, Montreal	

Allowances paid to the Active year, 1918-19

REGAPTTIL ATTON

Expenditure.	5,268 19 13,733 23 1,509 59 9,207 29 3,161 02 3,240 20 3,240 20 3,290 23 10,187 01 47 81	51,206 74
Less Deductions and Deficiencies.	8,428 87 9,959 85 9,959 85 7,559 93 145 41 61 50 723 20 479 02 3,631 20 24 19	31,782 00
Gross	\$ cts. 13,697 06 23,693 08 1,719 70 16,767 22 3,719 74 1,140 20 3,301 70 4,013 43 1,046 40 13,818 21 13,818 21	82,988 74
Refund for Stores charged as deficient or Returned.	\$ cts. 7,412 71 10,609 43 34 00 5,556 40 13 54 13 54 1,999 80	25,657 51
Efficiency Grants C.O.T.C.	\$ cts. 119 70 235 00	354 70
Postage.	\$ cts. 779 40 928 25 83 00 855 38 296 00 359 50 6 00 952 00 952 00 952 00 952 00	4,702 03
Care of Arms.	\$ cts. 1,136 23 4,857 50 100 00 2,535 89 1,725 00 1,725 00 2,536 89 2,536 90 00 2,840 00	14,044 62
Command Pay and Drill Instruction.	\$ cts. 4,368 72 7,297 90 1,502 70 7,699 85 1,685 20 2,711 20 3,002 30 940 40 8,026 41 8,026 41	38, 229 88
District.	ary District No, 1. 3. 4. 5. 10. 11. 11. 11. 11.	Total

STATEMENT No. 3.—Showing Expenditure by Stations on account of Pay and Allowances of the Permanent Force for the Year 1918-19.

Stations.	Strength, all ranks, March 31, 1918.	Strength, all ranks, March 31, 1919.	Pay and Allowances, Officers and Warrant Officers.	Pay and Allowances N.C.O's and Men.	Total Pay and Allowances.
			\$ cts.	S cts.	\$ cts.
London Toronto Kingston Ottawa Montreal Quebec Halifax St. John, N.B Winnipeg. Victoria Regina Calgary Abroad Miscellaneous	158 137 434 61 259 717 36 145 271 57	50 132 124 428 72 227 516 32 57 121 25 55	34,109 04 12,177 20	$\begin{array}{c} 265,506 \ \ 48 \\ 50,415 \ \ 64 \\ 121,716 \ \ 26 \\ 417,203 \ \ 02 \\ 25,879 \ \ 34 \\ 45,821 \ \ 46 \\ 137,719 \ \ 55 \\ 40,554 \ \ 22 \\ 63,641 \ \ 77 \\ \end{array}$	$\begin{array}{c} 174,688 & 80 \\ 514,409 & 28 \\ 35,977 & 22 \\ 59,960 & 80 \\ 171,828 & 59 \\ 52,731 & 42 \\ 75,874 & 34 \end{array}$
Totals	2,391	1,839	421,716 37	1,407,405 76	1,829,122 13

Allowances of Officers and Warrant Details of expenditure by Corps. and of Expenditure on account of Pay and ree, for the year ending March 31, 1919. ermanent STATEMENT

	: 57342222223 5 82322222223 5	37
Net Expendi ture.	es 1, 8, 9, 1, 7, 7, 7, 7, 9, 4, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6,	421,716
Credits to Public and Refunds.	95. 25. 25. 25. 25. 25. 25. 25. 25. 25. 2	101,612 16
Total Pay and Allow- ances.	2, 2, 2, 2, 2, 2, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3,	523,328 53
Total Allow. ances.	44.4.4.8.8.3.3.3.3.3.3.3.3.3.3.3.3.3.3.3	173,385 81
Abroad.	\$ cts.	206 50
Other.	1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	12,557 88
Sub- sistence.	4,434 10 10,322 50 10,322	45,343 35
Servant.	130 so 1,214 o2 1,126 o1 1,126 o1 1,126 o1 1,093 50 1,093 50 1,093 50 1,093 50 1,093 50 1,093 50 1,093 50	8,024 72
Light.	25 cts. 14 50 514 56 1125 145 28 1125 145 28 113 28 25 25 13 28 25 25 13 28 25 25	4,277 99
Fuel.	\$ cts. \$1,253 91 2,082 01 2,082 01 481 736 85 1,290 43 1,539 17 1,382 51 1,047 92 46 72 46 72	15,196 97
Rations.	3, 180 12 3, 180 12 3, 180 12 1, 659 11 1, 438 25 1, 659 25	35,399 79
Lodgrings.	5, 255 23 6, 649 73 1, 551 35 1, 187 624 3, 292 87 1, 187 624 1, 187 624 1, 187 624 1, 187 624 1, 187 624	52,378 68
Pay Abroad.	\$ cts. 229 58 799 32	2,024 94
Pay Ordinary.	\$ cts. 7,386 17 14,615 07 45,343 07 45,343 07 14,953 16 29,695 20 13,216 19 3,753 94 7,342 76 27,342 76 7,175 88 7,175 88	347,917 78
Corps.	L. S. H. R. C. D. R. C. H. A. R. C. F. A. C. P. A. B. C. P. A. B. C. A. P. C. C. A. P. C. C. A. P. C. C. S. of M. Miscellaneous.	Totals

anc Details of expenditures at of Officers Allowances and it of Expenditures on account of lorce for the year ending March 31, Statement of

Net expendi- ture.	\$ cts. 16,522 2% 40,163 71 37,116 37 66,960 73 25,787 06 52,972 54 97,206 26 10,097 88 14,139 34 34,109 04 12,177 20 12,232 57 2,231 44	421,716 37
Credits to Public and refunds.	4,162 25 11,445 00 3,530 91 11,901 14 9,535 58 4,947 02 4,947 02 8,109 34 8,109 34 1,866 22	101,612 16
Total P. & A.	\$ cts. 20,684 48 51,608 71 45,647 28 78,861 87 35,322 64 63,345 21 13,921 40 12,457 16 12,457 16 12,457 16 12,457 16	523,328 53
Total Allces.	6,865 01 16,330 35 16,330 35 16,330 35 16,330 35 12,048 55 20,211 13 38,359 88 4,766 71 4,681 74 5,555 88	173,385 81
Abroad.	\$ cts.	206 50
Other.	\$385 48 3,032 723 25 574 723 25 1,246 19 2,262 44 1,535 51 1,535 51 1,68 67 350 07	12,557 88
Subsist- ence.	2,571 44 3,945 46 6,923 56 4,595 50 1,471 66 1,481 10 786 88 786 88	45,343 35
zances.	\$32 50 1,370 67 1,547 54 309 25 337 75 60 337 75	8,024 72
Allowan Light. Se	150 cts. 150 55 150 55 133 34 55 149 64 149 64 159 55	4,277 92
Fuel.	1,461 58 1,138 20 1,138 20 1,560 43 3,064 26 3,064 26 1,061 30 1,061 30 1,061 30 850 69	15,196 97
Rations.	1,223 50 00 1,127 50 00 1,223 50 00 00 00 00 00 00 00 00 00 00 00 00	35,399 79
Lodgings.	1,738 octs. 2,397 10 4,486 25 11,139 86 1,073 60 1,688 29 1,857 35	52,378 68
Pay Abroad.	\$ cts.	2,024 94
Pay Ordinary.	13, 819 47 35, 228 36 28, 767 32 53, 405 16 23, 274 09 43, 134 08 43, 134 08 55, 434 93 8, 542 91 8, 542 91	347,917 78
Stations.	London Toronto Kingston Ottawa Montreal Quebec Halifax St. John Winnipeg Victoria Regina Calgary Calgary England Australia Abroad	Totals

Corps. Non-Commissioned of Expenditure Details Nowances March 31, on account of Pay a Year ending March Expenditure Force for the Statement STATEMENT

			Pay.						Deduct	
Corps.	Regimental Pay.	Deferred Pay.	Proficiency Artillery Engineers and Corps Pay.	Extra Duty Pay.	Other Credits.	Total Pay.	Total Allowances.	Pay and Allowances.	Charges Credited to Public.	Net Ex- penditures.
	ets.	€ cts.	cts.	ets.	cts.	ets.	ets.	ets.	ets.	ets.
Royal Canadian Dragoons, Inst. Cadre. Lord Strathcona's Horse (R.C.) Royal Canadian Horse Artillery Royal Canadian Garrison Artillery Royal Canadian Regiment Royal Canadian Regiment Royal Canadian Regiment Tist. Cadre. Canadian Permanent Army Veterinary Corps Canadian Ordnance Corps. Canadian Ordnance Corps. Canadian Army Pay Corps. Canadian Army Pay Corps. Canadian Army Pay Corps. Musketry Staff Clerks Musketry Staff (1) Contributions Pension Fund N.C.Os. and Men on Loan. High Commissioner (2) Miscellaneous.	11, 969 46 1, 390 85 10, 827 14 14, 738 74 72, 934 59 111, 839 44 39, 403 14 8, 238 47 8, 238 47 67, 493 53 20, 798 60 16, 978 90 16, 978 90	39 80 782 74 5,374 88 4,364 11 12,804 36 10,02 10,02 10,52	216 60 18 80 172 50 305 65 1, 1.40 65 1, 1.40 65 1, 1.40 65 1, 661 70 20, 767 35 20, 767 35 21 30	128 128 139 271 20 3,643 80 80 1,515 40 80 1,866 95 280 85 50 85 50 85 50 85 50 85 85 85 85 85 85 85 85 85 85 85 85 85	1, 627 1, 627 270 626 270 626 269 1, 768 271 271 271 270 270 270 271 271 271 271 271 271 271 271	11, 408 61 11, 408 61 11, 936 90 12, 936 90 11, 936 95 11, 936 95 11, 936 95 11, 424 93 12, 313 98 14, 424 83 15, 968 67 1, 061 55 66 1, 061 55 98 16, 978 90	8,840 74 874 76 12,484 74 15,369 10 61,637 76 91,783 81 71,600 17 8,533 28 8,533 28 17,949 80 17,949 80 1,146 50	23,249 35 2,584 41 24,421 54,623 35 31,707 79 359,552 57 19,966 43 44,154 24 2,511 95 16,978 00	747 02 60 17 60 17 725 63 725 63 72 082 72 870 85 788 72 860 74 788 72 860 74 788 72 860 74 788 72 860 74 788 72 860 74 860 74 8	22, 502 23, 524 23, 453 82 33, 453 82 33, 453 82 33, 686 08 176, 540 63 31, 395 48 176, 025 22 133, 966 28 46, 328 63 46, 328 63 46, 328 63 16, 978 90
Totals	661, 491 81	28, 257 15	91,887 30	17,793 70	39, 172 04	838, 602 00	593, 574-13	1, 432, 176 13	24,770 37	1,407,405 76

Iroan the Regular Army on Stations. and Men of the varie N.C.Os. a Corps at Dominion Government towards Pension Fund of he Militia Working Parties, and of Departmental (1) Contributions by (2) Extra Duty Pay

SESSIONAL PAPER No. 36

Permanent Statement of Expenditure on account of Pay and Allowances of N.C.O's and Menoree for the Year ending March 31, 1919. Details of Expenditure at each Station.

Net Pay	Expenditure and Allowances.	ets.	39, 576 21 108, 641 34 70, 939 39 265, 506 48 50, 415 64 417, 203 02 417, 203 02 45, 821 46 137, 719 55 40, 554 22 63, 641 77 63, 641 77	7 1, 407, 405 76
Less	credited to Public.	cts.	1,057 55 1,090 45 1,090 45 2,556 25 11,482 88 339 88 2,022 72 1,177 66	24,770 37
Total Day	ances.	es cts.	109,698 89 72,029 84 268,062 73 52,051 50 428,685 90 26,219 22 46,109 70 46,109 70 46,109 70 64,819 43 64,819 43 64,819 43 64,819 98	1,432,176 13
Total	Allow- ances.	& cts.	19, 311, 92, 47, 182, 20, 33, 237, 93, 127, 875, 95, 120, 550, 08, 112, 070, 57, 21, 975, 32, 114, 006, 04, 27, 594, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92, 119, 006, 04, 92,	593, 574 13
	Clothing.	es cts.	1,105 45 3,691 84 4,724 42 4,724 42 1,771 50 1,926 89 6,256 95 1,047 44 1,136 52	49,122 15
	Special Western.	ets.	62 00	249 12
ances	Sub- sistence.	cts.	1,042 4C 6,975 60 4,258 40 2,371 30 19,368 30 7,518 00 4,201 70	66,220 50
	Medical and Others.	cts.	2, 333 39 4, 886 23 3, 671 60 16, 881 13 2, 461 07 6, 085 72 1, 220 59 1, 266 13 3, 664 30	74,924 25
Allow	Light.	es cts.	1,456 07 1,456 07 887 04 4,658 46 1,683 49 4,120 89 1,779 31 702 36	17,812 59
	Fuel.	cts.	2,173 26 4,711 26 2,895 76 16,032 84 1,781 69 4,718 21 1,976 26 4,674 73 4,674 73 1,976 26	60,899 77
	Rations.	cts.	6,734 50 13,864 50 9,037 50 46,442 00 17,595 00 2,827 00 3,717 00 7,420 00	179,428 50
	Lodging.	cts.	5,277 85 11,596 70 7,207 50 36,765 80 4,545 90 13,521 95 5,144 00 6,250 60 6,250 60	144,917 25
	Total Pay.	cts.	21, 178 70 62, 516 69 38, 792 81 140, 186 78 33, 315 61 76, 423 13 24, 134 88 76, 423 13 37, 224 51 16, 978 00	838,602 00
	Stations.		London. Toronto. Kingston. Ottawa. Montreal. Quebec. Halifax. St. John. Wimnipeg. Victoria. Regina. Calgary. (1) Contribut 1 on s. Pen si on Fund N.C.O's and Men on Loan. High Commissioner (2) Miscellaneous.	

and Men of the Regular Army on Loan in Canada the various stations. Dominion Government towards Pension Fund of N.C.O's se Militia Working Parties and of Departmental Corps at the De Contributions by Extra Duty Pay

STATEMENT No. 8.—Revenue, 1918-19.

Militia Revenue—	
Sale of ammunition and stores \$ 2,075	58
Rents of military properties	84
Sales of books	14
Cast horses	0.0
Barrack damages	82
Miscellaneous revenue	46
	\$ 35,954 84
Royal Military College	54,428 13
Casual revenue	
Militia pensions	
	\$118,018 75
Premiums, discount and exchange	
Fines and forfeitures	4 0 = 4 0 0
	\$126,963 22

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	1918-19.	€	GJ :	022,89	5,338	44	•	2,549 1,002 101,352	8, 01 3, 15 3, 69	1, 947, 304 61, 667 201, 885 210, 066	31,08	4,643	9, 752
.19.	1917-18.	S.C.	70,791	5	16,344	- · C1	•	10, 258	18, 15 93, 99 12, 39	2, 257, 228 69, 871 162, 293 232, 913	7, 89 31, 40 41, 30	68, 838 22, 670	6,058
to 1918-	1916-17.	i S€3	10 · 0	80, 311 39, 191	23, 214	4 C1 CD -	•	7,981	18, 29 84, 76 23, 53	2, 396, 183 70, 000 147, 576 205, 801	81, 38 31, 27 43, 92 15, 75	224, 623	57, 504
1909-10	1915-16.	1	619	84, 972	31,670	299, 678 690, 755	•	47, 878 500 175, 053	18, 45 74, 95 09, 24	2, 116, 245 70, 000 135, 685 232, 797	78,89 25,44 60,56	233, 085	4,084
en Years	1914-15.	S.	1,875,944	7,67	1.00 t	265, 262 1, 111, 196	•	73, 605 15, 190 209, 231	15, 16 72, 05 07, 41	2, 114, 493 69, 880 153, 987 243, 936	64, 66 35, 03 08, 77 96, 86	· ca ·	593, 167 146, 066
or the Te	1913 14.	€	1,830,934	92, 20 99, 57		358, 315 1, 452, 729	•	79,506	21,60 74,00 23,77	2, 198, 453 72, 209 149, 039 197, 823	97, 84 39, 05 99, 24 03, 37	6,508	967,804
diture fo	1912-13	90	85, 474 1, 719, 2 57	8,72	,67	325, 863 791, 895	12,000	64, 315 2, 170 88, 925	21,60 78,61 15,84	2, 200, 183 59, 828 131, 241 160, 700	77, 76 35, 05 75, 03 83, 08	17, 202	572, 486
Expen	1911-12.	€	83, \$ 67 1, 169, 068	5, 94 5, 17	39, 920 143, 069	236, 790	•	56, 276 2, 551 80, 937	90,17	1, 946, 636 53, 489 134, 949 155, 645	70,04 24,71 38,23 31,33	34, 83 21, 04	649, 276
ement of	1910 -11.	·	1, 089, 694	373, 560	1-00 K	280, 034 353, 966	65,000	54, 985 3, 970 79, 961	1,60 9,58 6,43	1,845,386 60,003 127,036 153,018	6,28	6, 318	370, 469 103, 753
tive Stat	1909-10.	₩	66, 565	374,670	9000	259, 524 274, 807	•	53, 187 2, 375 74, 067	किंद्र संहर्भ	1, 758, 005 39, 999 95, 934 79, 822	3, 14 2, 40 2, 40	009	323, 281
STATEMENT No. 9—Compara	36—2	Allowood for Thill Instingtion Cons.	Postage. Annual Drill	Cadet Corps.	Contingencies, including Guards of Honour, Escorts and Salutes Customs Dues	Dominion Arsenal Engineer Services	Grants towards construction of City Eegimental Ar- mouries	Grants to Artillery and Kithe Associations and to Kegi- mental Bands. Gratuities and Compassionate Allowances. Maintenance of Military Properties. Den ef Tagandes (Notice of Military Properties)	Pay of Headquarters Staff. Pay of Division and District Staffs.	Permanent Force—Pay, Provisions and Supplies. Printing and Stationery. Royal Military College. Salaries and Wages of Civil Employees	Pay of Active Militia attend	Training Areas. Training Areas. Miscellaneous Small Votes. Expenditure under the six following sub-heads was charged to Capital Account un to 1909-10 inclusive	and to Revenue since then:— Ordnance, Aminunition, Tents, Wagons, and Equipment generally excepting Clothing, Saddlery and Harness Saddlery and Harness
	2												

10 GEORGE V, A. 1920

parative Statement of Expenditure

Consolidated Revenue, Workmen's Compensation Act. 204,770 150, 22 Clothing—Reserve stock and outfitting new suits.							TOT TOTAL	10101
on Act. 201,770 150,	€£.		€ €	SF.	€#=	€£3	€£:	
	, 220 110	.468	217,419	219,077				1,148
m chests 561, 123 585, 1	5, 190 -419	, 937	640,613	478,543				*
63,369 162,7	2,773	,703 341,208	51,237	29,216				
Total Ordnance, Equipment, Lands, etc 1,299,970 1,372,46	2,405 1,370	,002, 1,566,709	1,980,805	1,466,069				
5,921,314 6,909,2	7,579	,881 9,112,376	10,998,162	9,991,817	4,681,502	4,301,785	3,887,838	3, 444, 954
				53,176,614	160, 433, 416	298, 291, 031	316.669,785	377,120,138
Aid to Civil Power (Statutory and recoverable from 58,613 13,67 Toronto Barracks, Special Account	ක් නිර් ක් නිර්	716 012 118,889 137,053	187,857	68, 800 87, 768	20.			
G , J I		180,000	221, 8.19	217				
126, 726 130, 7 13, 500 10, 0	0,732 137 0,086 111	, 251 , 962 , 982 , 989	157, 137 27, 997	168, 545 20, 216	172, 534 28, 351	173, 798 19, 488	183, 448 3, 199	189, 578 18, 255
1.10, 226	818	, 214	185, 134	188,761	200,885	193, 286	186,647	207,833
31, 783	1, 259 1, 390 1	51, 35	6,6	64,831	2,30 1,31	90, 164	ထင်လုံ	10 to .
54 42 23, 3	1,650 34 3,347 25	9 0 1 2 3 3 3 3 3 3	-	7 00	35, 142 23, 513	41,646		54, 428 23, 841
85, 421 100, 6	00,646	,130 119,228	105,962	125, 785	202, 273	169, 254	86,354	118,019

SESSIONA	L PAPER	R No	o. 36	6								
1, 1919.	AL	Credit.			261 985 10	04,91	69, 797 59	383, 773, 37	383,773 37	1,600 00	1,600 00	
ended March 3	Tor	Debits.		7,700,555 04 3,616,584 24 1,540,013 78 104,536 39	- H C	82,531 91 9,003,143 86	23, 340, 710 44 22, 640, 912 85	810,091 13 659,977 05 2,433,090 70	3, 903, 158 88 3, 519, 385 51	2,346 66	2,346 66	216, 969, 287, 91 68, 133, 333, 33 32, 474, 190, 88 9, 512, 540, 66 2, 079, 845, 15
seas for the year	Expended Overseas.	Debits.		256, 638 19 929, 316 42		3, 475, 996 83	4,661,951 44	2,770,670,23	2,770,670 23 2,770,670,53			105, 588, 291 27 68, 133, 333 33 9, 497, 120 83 85, 374 39 1, 789, 396 70
ENT No. 10.	Credits.		€.			94,885 10	69, 797, 59	383, 773 37 337, 579 53	721,352 90	1,600 00	1,600 00	
STATEMI expenditure in C	Expended in Canada	Debits.		7,700,555 04 3,359,946 05 610,697 36 104,536 39	1, 293 72 78, 554 16 1, 213, 497 34	82,531 91 5,527,147 03	18,678,759 00 17,978,961 41	810,091 13 659,977 05	1,470,068 18 748,715 28	2.346 66	2,346 66	111,380,996 64 22,977,070 05 9,427,166 27 290,448 45
WAR APPROPRIATION—Statement of e	Particulars.			cles of kit)	tic compasses, etc	• •	Totals	Dominion Arsenal—Supplies Lind-ay Arsenal—Supplies Dominion Cartridge Co.—Ammunition Ammunition from other sources.	Totals	Lindsay Arsenal—Construction	Totals Net expenditure for buildings	Pay and Allowances (includes subsistance, rations and assigned pay). Maintenance of troops in France. Separation Allowances War Service Gratuities. Outfit Allowances.

STATEMENT No. 10.

Concluded. ent of expenditure in Canada and Overseas for the year ended March

Torat. Torat. Credits.	5 702, 729 01 756, 417 61 680, 809 55 054, 947 31 623, 044 38 92, 118 65 960, 347 35 409, 390 30 77, 794 16 1, 926 20 672, 957 15 866, 272 32 121, 938 59 432, 673 73 948, 854 21 299, 612 88	9,092 54	570, 845 59	690, 983 15
Expended Overseas. Debits.	535, 832 75 1, 179 84 2,8, 278 26 2, 149, 685 08 730, 746 25 862, 930 94 39, 930 93 39, 930 93 87, 853 97	189, 988, 957 93 189, 988, 927 93 350,	197, 421, 549 60 362, 226, 858 82 828,	559, 648, 408 12 1, 205,
Credits.	15,390 18	964, 244, 42		
Expended in Canada. Debits.	1, 166, 896 26 1, 680, 809 25 1, 905, 862 23 4, 905, 862 23 4, 229, 631 10 1, 546, 459 36 1, 546, 459 36 1, 926 20 1, 1926 20 1, 473, 333 76 826, 341 39 1, 432, 673 73 211, 758 91	161,934,409 63 160,970,164 61	179, 698, 587, 96	646,042,574 73
Particulars.	Engineer Services and Works. Purchase of remounts, expenses of purchasers, etc. Drugs and Surgical Instruments. Travelling and Transport (Ocean). Forage and Stabling. Pay, etc. of Censors. Pay, of Civil employees Rent, Water, Fuel and Light Funeral Expenses. Recruiting (Medical Examination, attestation and vertising). Telegrams, telephones (including rental) Cablegrams and Postage. Printing and Stationery Custom dues. British Recruiting Mission, U.S.A British and Foreign Governments.	Totals	Total for year Expended prior to 1st April, 1918	Total

from Force Permanent APPENDIX the the strength of in she changes

		Remarks.	ermanent Corps Units in Canada were placed a C.E. F. basis from June 22,1918.	d II	V
RRANT C. O'S ECTIVE 919.	пеп	N.C.O's and r	343 100 100 100 100 100 100 100 100 100 10	2,213	
ERS, WAIREN, WAIREN, HER		Warrant Officers.	84488 12 14 18 19 19 19 19 19 19 19 19 19 19 19 19 19	134	2,546
OFFIC OFFIC AND N		Officers.	8	199	
		Promotion to Warrant Ra		7	
	. 8	Transfer to	9 : : : : : : : : : : : : : : : : : : :	145	
EAR.		Deceased.	: - : : : : : : : : : : : : : : : : : :	10	
HE		Destred.		<u>্</u>	
NG T		Other .	H : 61 . 05 62 62 62 62 62 62 62 62 62 62 62 62 62	347	
DUR	es.	Allegiestiv	+ · 63 62 62 63 - 63 - 63 - 63 63 63 - 63 63 63 63 63 63 63 63 63 63 63 63 63	143	à
ASES	charg	Misconduct.		<u> </u>	
ECRE	Disc	Joshitable		70	
		Time ex-		50	
		By purchase			
مہ	111	Rejoined tro desertion,		7	
ASES VEAI		Re-enlisted.		<u>က</u>	
YCRE ING		Enlisted.	63 60 60 60 60 60 60 60 60 60 60 60 60 60	283	
EDCE		others corp	G	265	
941133113 1	.81	April 1, 19	13. 14. 15. 15. 15. 15. 15. 15. 15. 15. 15. 15	959	346
'816I '	Linq	A ovitooffo house and house it is is an in it is an in in it is an in in it is an in it is an in it is an in		387 1	<u>C1</u>
	Corps.		Royal Canadian Dragoons Ins. Cadre. Lord Strathcona's Horse (R.C.) Lord Strathcona's Horse (R.C.) Ins. Cadre. Royal Canadian Horse Artillery. Royal Canadian Garrison Artillery. Royal Canadian Regiment. Royal Canadian Regiment Ins. Cadre. Canadian Permanent Army Service Corps. Canadian Permanent Army Veterinary Corps. Canadian Army Pay Corps. Canadian Army Pay Corps. Corps of Military Staff Clerks Section B. Physical Training Instructors. Minskerry Staff Militia Officers attached for duty. Signalling Staff. Officers and N.C.O's in England and Abroad. Officers and N.C.O's in England and Abroad.	Totals	

included Survey. and nmissioned Officers and Men of the Permanent Force are paid from other than "Permanent Force 6 N.C.O's and Men are paid from the Royal Military College and 4 N.C.O's and Men are paid fiscal year 1918-19 was 2,493. The following Officers, Non-commin the above statement: 2 officers and 6 Naverage strength maintained during fisc

APPENDIX C.

ANNUAL RETURN of appointments to Permanent Staff and Permanent Force, April 1, 1918, to March 31, 1919.

Permanent Staff	TETA
Permanent Staff	Nil.
Royal Canadian Dragoons	Nil.
Lord Strathcona's Horse	Nil.
Royal Canadian Artillery	Nil.
Royal Canadian Engineers	
Royal Canadian Regiment.	Nil.
Canadian Permanent Army Service Corps	Nil.
Permanent Army Medical Corps.	
Considired Demonstrated Association of the contract of the con	
Canadian Permanent Army Veterinary Corps	Nil.
Canadian Ordnance Corps	Nil.
Canadian Army Pay Corps—	
*Hon. Major George William Worth, 20-2-19. C.	G. 12-19.
Corps of Military Staff Clerks	Nil.
The Canadian School of Musketry Corps	
*Transferred from C. M. S. C.	21-01

NOTE.—During the period of the war it has been the policy to make very few appointments to the Permanent Staff or Permanent Force.

ANNUAL RETURN of Appointments to the Active Militia, April 1, 1918, to March 31, 1919.

Cavalry	4
Artillery	5
Engineers	210
	210
Corps of Guides	
Canadian Officers Training Corps	10
Infantry	13
Canadian Army Service Corps	1
	408
Army Medical Corps	
Nursing Sisters A.M.C.	250
Canadian Army Dental Corps	87
Canadian Army Veterinary Corps	55
Canadian Postal Corps	
Canadian Ordnance Corps (non-permanent)	
Corps of School Cadet Instructors	2
Corps of School Cauce Instituctors	
Canadian Militia (General List)	91
*Temporary appointments (General List)	4,776
Reserve of officers	21
Reserve Militia.:	
	F 0.00
Total	5,933

*Gentlemen appointed to commissions in the C.E.F., who did not hold commissions in the Active Militia at the time of such appointments, were granted temporary commissions in the Active Militia, which accounts for the large number of temporary appointments recorded.

WARRANTS granted during the period April 1, 1918, to March 31, 1919.

Warrants	9
Temporary warrants	Nil.
Local warrants	1

APPENDIX D.

RETURN of Officers Certificates granted between April 1, 1918, and March 31, 1919.

Name of School and Place Obtained.	Field Officers.	Captains.	Lieu- tenants.	Qr. Mr's duties.	Partials.	Grade "B" Physical training.	Total.
R. S. of A., Halifax. R. S. of I., Halifax. Esquimalt. Provl. S. of Engineers. Infantry. A.M.C. A.S.C. School of Signalling. Board of Ex. Equitation. Mechanical Transport. C.S.C.I. Grade "A". C.O.T.C. Candidates. Probationers.	5	8 173 2	$\begin{array}{c} 2 \\ 12 \\ 36 \\ 21 \\ \\ \\ 5 \\ 1 \\ 24 \\ 2 \\ 22 \\ 61 \\ \end{array}$	4	1 2 		30 177 7 1 26 25
Physical Training "B" Totals		187	230	4	46	3,099	3,099

The reduced number of Officers certificates of qualification issued during year ended 31st March last, was due to war conditions. Only a few examinations could be arranged for.

Schools between Certificates gained

Total.	85 T 8 T 8 T 8 T 8 T 8 T 8 T 8 T 8 T 8 T	208
Cooks.	731	127
Signallers.	Se	SS
Musketry.		10
Care- takers.		
Gun Lay- ing and Artificers.	916	246
Equit- ation.		
Buglers.		
Staff.		
Ser- geants.		97
Cor- porals.	55 62 10	26
Privates and Bomb- ardiers.	9	37
Name of Schools.	Royal Schools of Artillery Royal Schools of Engineers Royal Schools of Infantry Prov'l Schools of Engineers Prov'l Schools of Infantry Prov'l Schools of A.N.C. Schools of A.S.C. Schools of Musketry Schools of Signalling Schools of Cookery.	Totals

The reduced number of N.C.O's certificates of qualification issued during year ended 31st March last, was due to war conditions. Only a few examinations could

APPENDIX E.

ANNUAL REPORT OF THE COMMANDANT ROYAL MILITARY COLLEGE OF CANADA FOR THE YEAR 1919.

SPECIAL WAR COMMISSIONS AND COLLEGE STATISTICS.

During the year ending December 31st, 1918, fifty gentlemen cadets were granted commissions and eight enlisted with a view to obtaining commissions.

When the armistice was signed on November 11th last, thirty-five additional gentlemen cadets were awaiting commissions. These now form the senior class of the college.

As will be seen from a glance at the statistics below, the Royal Military College of Canada has worthily carried out its part in the Great War, and with records such as these it has carved for itself a niche in the Empire's "Hall of Fame" which will always remain as a proud tribute to the cause of justice and freedom.

R.M.C. GREAT WAR STATISTICS.

V.C	1
Recommended for V.C	3
K.C.B.	5
C.B	17
K.C.S.I	1
	51
C.M.G	1
C.B.E	10
O.B.E	118
D.S.O	110
D.S.O. with one Bar	0
D.S.O. with two Bars	2
M.C	
M.C. with one Bar	12
D.F.C	4
1914 Star	'8 5
1914-1915 Star	275
A.D.C. to H.M. the King	1
Royal Humane Society Medal	1
	18
Legion of Honour (France)	11
Croix de Guerre (France)	7 7
Ordre de Leopold (Belgium)	0
Croix de Guerre (Belgium)	0
Ordre de la Couronne (Belgium)	1
Crown of Italy (Italy)	T
St. Maurice and St. Lazarus (Italy)	1
White Eagle (Serbia)	6
St. Sava (Serbia)	1
Karageorge (Serbia)	1
St. Stanislas (Russia)	3
St. Vladimir (Russia)	1
Ste. Anne (Russia)	2
Sacred Treasure (Japan)	1
The Redeemer (Greece)	2
Gold Medal of Merit (U.S.A.)	1
	1
Order of Lafayette (U.S.A.)	
Mentioned in Despatches (approximate)—	
Once	128
Twice	57
Three times	27
Four "	6
Five "	6
Six "	3
Seven "	2
DCVCII	
Killed in action	142

DISCIPLINE.

Every year it is a pleasure to report that the discipline of the college is excellent. As I have said before, I attribute this most satisfactory state of affairs to the wonderful esprit de corps which exists at the college and which manifests itself as much in the graduate and ex-cadet as it does in the gentleman cadet himself.

The present senior class, under B.S.M. G. D. S. Adami, have been of great assist-

ance to me and the staff.

This class was bitterly disappointed that the armistice prevented their participation in the war, but the fact that they were ready and most anxious to go places them in the same category as their more fortunate and gallant companions.

ATTENDANCE.

One hundred and thirty-one candidates presented themselves for the examination for admission in June last. Of this number, 96 were accepted and in addition 19 matriculants were also admitted, making a total in the recruit class of 115. This with the senior class of 41 gentlemen cadets made a total number in residence of 156—constituting, as it did, a college record.

SUPERIOR STAFF.

The termination of the war will see many changes in the staff of the college, as the following members of the military staff are leaving at the end of the current college session:—

Major W. F. Ingpen, A/Professor of Artillery.

Major C. S. Hanson, A/Professor of Tactics.

Major H. C. Wotherspoon, A/Staff-Adjutant.

Capt. C. C. Adams, M.C., R.E., Assc. Prof. of M. E.

Captain P. L. S. Browne, M.C., Instructor in French.

I propose to bring to the notice of Militia Headquarters at a later date the excellent work of the above officers.

My own appointment as Commandant will close with the end of this session.

Captain L. D. Gammans, R.F.A., joined the staff from the front as an instructor in artillery on June 1st, 1918. He has shown himself to be an admirable instructor with a thorough knowledge of his subject.

On August 14th, 1918, Monsieur G. Vattier was taken on the strength of the college as professor of French to replace the late Profesor J. M. Lanos. Monsieur

Vattier has already shown himself to be a very able instructor.

I have made several recommendations to Militia Headquarters for additions to the staff for the next session, both civil and military departments, and I am led to understand they will be acted upon.

I would like to mention here the success that has been attained by two members of the staff who went overseas and whose places are being retained for them on their return:—

Lieut.-Colonel H. J. Dawson, Assc. Professor of Mathematics, has received the C.M.G., D.S.O. and Bar, and the Croix de Guerre of France and is now in command of the 46th Battalion, C.E.F.

Lieut-Colonel W. Rhoades, the riding master of the college, commanded the 5th Battalion, C.M.R. He has shown conspicuous bravery throughout the war and has

been awarded the D.S.O. and Bar, M.C., and Croix de Guerre of France.

I have again to offer my best thanks to every member of my hardworking and loyal staff. No one could have been served better than I have been, and the success the college has obtained must be shared alike by all of them. The many difficulties con-

tinually arising; the change of the curriculum from a war to a peace footing, all brought up questions requiring tact and patience and the fact that no hitch occurred speaks volumes for the mutual feeling of comradeship amongst the staff.

PAY OF SUPERIOR STAFF.

As many vacancies will occur at the end of the current session, and as this is the last occasion I shall be submitting a report on the college, I wish to bring forward a very urgent and much needed reform; a reform which affects the efficiency and well being of the staff and which is directly connected with the present schedule of their pay.

In an institution of this kind where part of the staff are civilians and the other part composed of military officers, it is essential that no difference should be recognized or exist between them. One and all should be divided according to the academic grades laid down and to which they are appointed, and one and all should receive exactly the same emolument for that particular grade.

At present this is far from the case and the fact that a military officer is appointed to the staff with a certain rate of pay and, in addition, is given the allowances of whatever rank in the army he holds, immediately gives him a very considerable advantage in pay over his civilian confrères of the same grade.

The result is, naturally, a feeling on the part of the civilian that the value of his work is not considered equal to that of his military confrère. Any such distinction is most unfair, detrimental to the best interests of the college, and should not be permitted to continue any longer.

It is also increasingly difficult to induce men of the right calibre to make teaching their life's occupation for the very excellent reason that they are attracted to other professions where their abilities are estimated at a higher value financially. It is obvious, therefore, that, to attract suitable men, the remuneration must be excellent, and, furthermore, applicants must see for themselves that at the end of their professional career they can look forward to a pension or gratuity in keeping with the pay they have been accustomed to draw.

In this Dominion educational institution I maintain that every inducement of the above character is most desirable and quite possible and I submit, therefore, a new scheme of proposed pay:—

Commandant—\$6,000.

Director of Studies-\$5,000.

Professor, whether civil or military—\$3,400 minimum, with an annual rise of \$100 till a maximum of \$4,000 is reached.

Associate Professor, whether civil or military—\$2,500 minimum with an annual rise of \$100 till a maximum of \$3,100 is reached.

Instructor, whether civil or military—\$1,800 minimum with an annual rise of \$100 till a maximum of \$2,400 is reached.

The Staff-Adjutant, for the purpose of the above schedule, to be graded as an Associate Professor.

Apart from the pay, the question remains of the allotment of the Government quarters available for the staff on the college grounds. These quarters are as follows:—

- 1. For the commandant.
- 2. One for each company commander.
- 1. For the staff-adjutant.
- 8. For other members of the staff.

The latter have been recently converted into officers' quarters by connecting every two of the sixteen servants' quarters. Each of the eight quarters is identically the same

in every respect, and, as such, each occupant should pay the same rent regardless of his rank.

As regards rental for the above, I recommend that the following sums should be deducted from the flat rate of pay of each occupant:—

Commandant \$8	00 per	annum.
	0.0	4.4
	0.0	6 +
Occupants of eight quarters	0.0	" or if two
bachelors occupy one quarter each should pay \$150 per annu	ım.	

By adopting this scheme immediately, not only will the present most unsatisfactory state of affairs be eliminated but the college will, in addition, be in a position to attract a much better class of men to fill the existing and future vacancies.

When comparisons are made of the present rates of pay of the staff, and what they would receive under the above new scheme, the difference will not be found to be so great and this will be offset by greatly increased efficiency and contentment.

PENSIONS FOR CIVIL MEMBERS OF THE SUPERIOR STAFF.

One of the most outstanding and urgent matters in connection with the college is the question of pensions for the staff. Schemes have been submitted in 1909, 1912, and again as recently as 1917, all of which are to be seen in the Board of Visitors' Report on the R.M.C. for those years. These schemes, while good in many respects, lacked apparently something to gain the approval of headquarters.

It is obvious that to obtain the best possible men for the staff, pecuniary advantage must be offered as well as something to look forward to when the time comes for retirement. In days gone by members of the staff who have had to retire and the widows of those who have died in harness have been very seriously embarrassed financially owing to the inadequacy of the present gratuity based on length of service at the college.

In a Dominion institution of this nature there seems to be no necessity that such a state of affairs should exist, and I understand that the question of pensions has been seriously taken up this year but that the scheme suggested has not been finally submitted for approval.

It is because the time is now more than ever ripe to bring the question up that I wish again to present the needs of the college in this respect.

The difficulties contained in the suggestion of placing the members of the civil staff under the Militia Pensions Act arise from the fact that when an appointment is made to our staff of the head of a department the newly selected member must have already had some years of experience in teaching, and it consequently follows that he must have reached the age of mature intellectual development. His retirement, therefore, on reaching the age limit would naturally take place in a fewer number of years, during which he would be earning the pension, than in the case of the younger members of the staff, such as instructors.

The Militia Pensions Act requires a deduction of 5 per cent from the pay of the officer, whereas our present college gratuity on retirement of practically 10 per cent of the pay of the members of the staff concerned is provided without any such deduction.

Again, this Act was designed to provide for soldiers whose term of service might begin at the age of eighteen, which is impracticable in any of the college appointments. This therefore would have to be taken into consideration if the scheme for the college is to be placed under the above Act.

In view of these points I would suggest the following concessions be provided for members of the staff:—

- 1. At the time of the appointment to our staff all services in an educational institution or in a vocational capacity be credited in estimating the pension at retirement.
 - 2. That the deductions be provided for by lapsing the present gratuity.
 - 3. That the age for voluntary retirement be 55 or over.
- 4. That the widow receive one-half of the pension which the husband would have enjoyed.

The fact that practically all the universities have a pension scheme under the Carnegie foundation makes it all the more imperative that such a valuable educational institution as this college has proved itself to be, should be provided with a generous pension scheme forthwith.

It is only by having an adequate scheme of pensions to supplement the schedule of pay that the college can expect to attract suitable men.

SUBORDINATE STAFF.

Military.

The work of this staff during the past year has been most satisfactory. The college is the lucky possessor of Warrant Officers and N.C.O.'s well above the average and all of whom are excellent instructors and keen on their respective duties. I have nothing but praise for:—

Sergt.-Major (W.O.) F. J. Coldham, R.E.

Sergt.-Major H. C. Clarke, C.A.P.C.

Q.M. Sergt. T. Pateman, C.A.M.C.

Q. M. Sergt. L. W. Gask, C.M.S.C.

.C.S.M. (W.O.) S. J. Batt, A.G.S.

C.S.M. (W.O.) F. Spanton, D.C.M., A.G.S.

B.S.M. J. Scales, D.C.M., R.F.A.

Sergeant E. Osborne, R.C.D.

Sergeant P. Kennedy, C.A.M.C.

Sergeant A. Middleton, R.E.

Miss M. Milton and Mr. Ling, who are employed in the Paymaster's Department, have also worked to my entire satisfaction.

Civil.

I wish to bring to notice the work of the following members of this Staff who, by their good work, have very considerably added to the efficiency and general welfare of the college: Mr. R. Vince, engineer; Mr. H. Rodway, engineer; Mr. H. Dowler, carpenter; Mr. L. Cochrane, electrician; Mr. G. Warmington, plumber; Mrs. M. Miller, cook-housekeeper i/c messing department.

Several more of the pre-war members of the college servants have returned from the front during the past year and have been taken back in their old positions.

The example of patriotism the servants set at the commencement of the war was admirable.

MEDICAL ARRANGEMENTS.

The medical arrangements have been, as usual, most satisfactory under the able guidance of Lt.-Colonel R. J. Gardiner.

The college has been singularly free from any serious epidemic. During the general epidemic of Spanish influenza Colonel Gardiner took the very wise precaution of having every gentleman cadet inoculated.

The wisdom of such a course was apparent when towards the middle of December twenty-three gentlemen cadets contracted a mild form of common influenza. No one case developed any serious symptoms and all their temperatures after the first twenty-four hours became normal.

On September 1st, 1918, Nursing Sister G. M. Burnham, C.A.M.C., was taken on the strength of the college. She is most capable; a very hard worker, and has greatly increased the efficiency of the hospital, adding much to the comfort of the patients. The greatest credit is due to her for all she has done.

STATISTICS OF PHYSICAL DEVELOPMENT OF CADETS.

Average Individual Increases since last Measurement.

Date of Inspection.	No. in Class.	Average Age.	Height.	Weight.	Chest.	Forearm.	Upper Arm.
2nd Class—					0.0		
May, 1918	76	18-4	5.73	$143\frac{1}{2}$	32 36	10.6	11.6
April, 1919	41	19	5.8	$146\frac{1}{2}$	33 35 <u>1</u>	10.6	11.6
Gain, 11 months			138	3	$1\frac{1}{2}$		
3rd Class—		1			0.3		
August, 1918	115	18	5.8_{4}^{3}	$132\frac{1}{2}$	32 35·2	10	11
April, 1919	81	18.8	5.83	$141\frac{1}{2}$	33 36	10.2	11.2
Gain, 8 months				9	$1\frac{3}{4}$.2	•2

R.M.C. REGULATIONS.

With reference to paragraph 35 of the R.M.C. Regulations, I again wish to urge the importance of returning to a four years' course instead of a three years' course which was substituted in later years.

Now that a new educational building is to be erected with every modern improvement, it is all the more necessary to increase the period at the college to enable gentlemen cadets to get the full benefit of the syllabus of work laid down. The advantages are so obvious and many that the matter deserves most serious consideration.

With reference to paragraph 8, I strongly recommend that the maximum age limit should be reduced from 21 to 19 years in conformation with my suggestion above.

GOVERNMENT EMPLOYMENT OF GRADUATES.

It is encouraging to know that the very important question of the employment of the graduates of this college by the Government has been taken into consideration.

Bearing in mind the fact that this is a Dominion institution, it is evident that the country has first claim on and should reap the benefit of the ability and talent of the graduates it has trained.

A proportion of graduates could be most advantageously employed in every branch of the Public Works Department, the National Railways, Roadways, Survey (both Land and Hydrographic), and many other occupations of a similar nature.

UNIFORMS.

The question of suitable uniforms for the gentlemen cadets is still a very trouble-some problem. Briefly stated, there appear to be only two courses:—

1. To retain the old original uniform of the college.

2. To adopt uniform of an infantry officer's pattern without badges of rank and in

accordance with the existing Dress Regulations of the Army.

From sentimental reasons, practically every ex-cadet wishes to retain the old uniform and is naturally jealous of any contemplated change. War conditions and the fact that the cloth and gold lace of the original college uniform was not being made during the war period necessitated a radical change on the lines mentioned in para 2.

Peace conditions now returning brings the question up again and I would suggest that the opinion of the very large number of graduates and ex-cadets be obtained

through the president of the R.M.C. club of Canada.

Whatever style of uniform is adopted, I am quite convinced that the unsatisfactory delay which has existed, to my knowledge for eight years, regarding the fitting and final delivery of uniforms to the gentlemen cadets will never be eliminated until a master tailor and his staff are employed in the college grounds. This is the only satisfactory system, and after a visit to the U.S. Academy at West Point it became all the more evident to me.

If accommodation was allotted in the college to the tailor and his staff, the heavy everhead charges would be eliminated, resulting in a saving of at least 20 per cent of the present cost.

As this is greatly in the interests of the parents it deserves most serious consideration.

RIDING AND RIDING ESTABLISHMENT.

Under the able guidance of Major W. F. Ingpen, the riding of the gentlemen cadets improves each year.

In a very short time and with the increased number of gentlemen cadets, it will soon become necessary to add to the establishment of horses and build new and additional stables on the plans originally made out for such an emergency.

The new riding school, put up a few years ago, has been a potent factor in the general and marked improvement in this very important and popular branch of training.

I consider the time is now opportune to take up the matter of the personnel of the riding establishment at the college.

This personnel is furnished by the Royal Canadian Dragoons at Toronto and the present system in force has been found to be irksome and unpopular with the men.

A specially smart and efficient establishment is manifestly essential to the college, furnishing, as it should, a good first impression to the gentleman cadet on his introduction to a military environment.

The present establishment of 20 N.C.O.'s and men, composed as follows: 1 sergt., 1 corpl., 1 l/cpl., and 17 privates, is not sufficient to carry out all the duties efficiently, and I recommend that an additional five men be added to the seventeen so that no man will have to look after more than two horses, saddles, etc.

To prevent monotony, I recommend the personnel should be relieved in toto every six months with the exception of the cook, shoeing smith and college carter, and

possibly the sergeant.

The work of the men is solely that of grooms and they, very naturally, miss the environment of their regiment with its canteen and institutes and the many attractions of a large city like Toronto.

The college has been most fortunate in having had placed at its disposal every facility to change and improve the horses, but, unfortunately, horses of the required stamp, namely, a light cavalry charger or a cob of about 15 hands, are exceedingly limited.

The officer i/c the establishment recommends that the horses be changed from time to time as incessant riding school work produces a living automaton which is not in the best interests of the rider or horse.

The schooling of new remounts would add to the interest and value of the course of instruction in riding.

NEW BUILDINGS.

It is with the very greatest pleasure I am able to announce that the contract for the new educational building has been let and one half of the building is to be completed by the fall of 1920.

With this building the college can take a new lease of life and carry out in a very much more thorough and practical manner the syllabus of its three if not four years' course.

I again wish to bring to notice the necessity of having a fixed plan for future building operations at the college. Now that the educational building is being erected it will be necessary to continue further additions until the college is finally completed. The sites of future new buildings should be decided upon now, and the help of a landscape gardener be obtained to lay out roads, paths, and flower beds in keeping with this scheme.

The college has suffered in the past from a landscape point of view by having had no fixed scheme such as I suggest above.

Through the kindness of Sir J. Flavelle, and the Imperial Munitions Board, who presented two aviation hangars to the college, and the generosity of Sir Herbert Holt who defrayed the cost of re-erecting them, the college is now in possession of a very fine and much needed covered skating rink.

Special thanks are also due to Lt.-Colonel Wanklyn and also to the presidents of the Canadian National and Grand Trunk Railways for transport facilities from Deseronto to Kingston.

The scheme for the conversion of the block of quarters at present allotted for servants, and their re-appropriation for members of the civil and military staff will take place this fall.

This change will add greatly to the efficiency of the college.

MESSING.

The messing under Mrs. Miller, the housekeeper, is very satisfactory. The daily rate of messing allowance for each cadet is 65 cents.

R.M.C. COAT OF ARMS AND CREST.

Recently there has been correspondence on the subject of the Coat of Arms and Crest now used by the college. Apart from the motto of "Truth, Duty, Valour," which was authorized in 1877 on the recommendation of Colonel E. O. Hewitt, C.M.G., R.E., the first Commandant, there does not appear to be any authority for either the Coat of Arms or Crest.

Is is very advisable that the present Coat of Arms and Crest receive official approval.

R.M.C. ACT.

The R.M.C. Act, contained in Chapter 43, Volume I, of the Statutes of Canada, 1906, is very badly in need of revision and I have brought the matter to the notice of Militia Headquarters.

VISITORS.

On behalf of myself and the entire college, I venture to express the deep sense of gratitude we all feel towards the Right Honourable Lord Shaughnessy, President of the College Board of Visitors for the last two years, for the very great interest he took in all matters pertaining to the college and his never failing advice and help on all occasions. The college has no warmer friend.

On December 8, 1918, the Honourable the Minister of Militia and Defence, the Chief of the General Staff, and several other officials from headquarters honoured the college by their presence at a memorial service held at St. George's Cathedral, Kingston, in memory of 142 graduates and ex-cadets who fell in the war.

On the 15th February last, the Honourable Mr. Carvell, Minister of Public

Works, paid the college a visit.

Many graduates and ex-cadets have come down and visited the college, and the fact that the majority of them have been decorated in the war is a great incentive to the present generation of gentlemen cadets.

It is very regrettable that on account of the inaccessibility of Kingston, the many distinguished visitors who come to Canada are unable to pay the college a visit. Such visits would be of inestimable value to the college and would, too, be of the greatest interest to the many officers of foreign nations.

C. N. PERREAU, Brigadier-General,

General Staff,

Commandant Royal Military College of Canada.

Kingston, May 1, 1919.

ROYAL MILITARY COLLEGE—REPORT OF THE BOARD OF VISITORS, 1919.

The Board assembled at the Royal Military College on Monday, May 19, 1919.

Chairman-Hon. Colonel Sir R. A. Falconer, K.C.M.G., M.A., LL.D., D. Litt.

Members-Colonel A. Z. Palmer, C.M.G., Ottawa.

Lt.-Col. G. R. Hooper, Montreal.

Lt.-Colonel W. B. Kingsmill, D.S.O., Toronto.

Lt.-Colonel F. L. Wanklyn, Montreal.

Hon. Lt.-Col. The Rev. Monsignor Dauth, Montreal.

Hector McInnes, Esq., K.C., M.L.A., Halifax.

C. A. Magrath, Esq., Ottawa.

Colonel J. S. Brown, C. M. G., D.S.O., (for Chief of the General Staff),

Secretary—Major Wm. Baty, D.A.A.G. Militia Headquarters.

The following member was unavoidably absent:—

Sir Augustus Nanton, Kt., Winnipeg.

The Board assembled at the college at 9.30 a.m., on the date mentioned and were met by the Commandant and members of the staff.

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The Board then proceeded to the committee room for a preliminary conference, and Hon. Colonel Sir R. A. Falconer, K.C.M.G., was elected chairman.

The gentlemen cadets were drawn up on the square and were inspected by the Board. After the inspection the cadets marched past, the chairman, Hon. Colonel Sir R. A. Falconer, K.C.M.G., taking the salute.

The Board then reassembled and the following agenda was discussed:—

1. PAY OF SUPERIOR STAFF.

In view of the great importance of this college upon the future of the militia of the Dominion of Canada it is important that the position of the Commandant should be such as to attract the best ability that can be found, therefore, the position should be equal in pay at least to that of any General Officer Commanding in the Dominion of Canada.

This Board therefore recommend that in the meantime the salary of the Commandant shall be \$6,000 a year, in addition to house, light and heat, and that in the event of the salary of any G.O.C. being increased beyond \$6,000 a year, the salary of the Commandant of the Royal Military College be increased in like proportion. (It is essential that the Commandant live on the college grounds.)

That the pay of the Director of Studies shall be \$5,000 a year.

The Board consider that the position of Professor and Associate Professor should be associated in rank and pay somewhat with the rank of Lieut.-Colonel and Major respectively, therefore, we recommend that,—

The pay of the Professor shall be \$3,600 as a minimum, with an annual rise of

\$150 until a maximum of \$4,200 is reached, and that,—

The pay of the Associate Professor shall be \$2,800 as a minimum, with an annual rise of \$150 until a maximum of \$3,400 is reached.

That the pay of an Instructor shall be \$1,800 as a minimum, with an annual rise of \$150 until a maximum of \$2,400 is reached.

That the pay of the Staff Adjutant shall be \$3,000 a year plus house, fuel and light, it being essential that he live on the college grounds.

(It is considered inadvisable to raise the question of grade of this appointment as

the man selected must have exceptional qualities.)

Apart from the pay, the question remains of the allotment of Government quarters for the staff, the Board recommend that other than the Commandant and the Staff Adjutant, members of the staff who occupy government-owned houses should pay such reasonable rental as the authorities may determine.

2. PENSIONS FOR CIVIL MEMBERS OF THE SUPERIOR STAFF.

Scale for New Appointments.

In connection with the new basis of salaries, it is recommended that a new pension scheme be established along the lines of the recently revised regulations of the Uarnegie Foundation for the Advancement of Teaching, with the following conditions:—

a. That on appointment each member of the civil staff be required to contribute 5 per cent annually of his salary.

b. That a member of the staff after 20 years' service and at 60 years of age shall be permitted to retire with an annuity amounting to 60 per cent of his maximum salary.

c. That in case of disability an allowance be paid similar to that under the Carnegie Regulations.

d. That widows and children of the civil staff receive benefit as under the Carnegie Scheme.

e. That in case of voluntary retirement before the age of 60 years, the money contributed shall be returned with interest.

Civil Members now on Staff.

With reference to those who are now on the staff it is recommended that each individual case be separately considered and dealt with generously on the former basis of the Carnegie Fund and along lines similar to those now in force in the universities that enjoy the above benefits.

3. RIDING AND RIDING ESTABLISHMENT.

The Board recommend that the riding establishment, as submitted by the Commandant in his report, be adopted.

4. R.M.C. REGULATIONS.

That the age of admission to the Royal Military College shall not be less than 16 years or more than 19 years on the date of joining the college.

That in order to maintain the standards of Military Science and the subsidiary standards for engineering education, which have been in existence since the foundation of this college, it is deemed necessary by this Board of Visitors, that the original four years' course be re-established. It is, however, to be clearly understood that it is not the purpose of this college to compete with the faculties of applied science of the universities of Canada, in the granting of degrees.

5. UNIFORMS.

Regarding the question of uniforms, the Board recommend that a sub-committee of the Ex-Cadets' Club should be appointed and report upon the matter to the Commandant.

The Board concurs in the recommendation of the Commandant that a master tailor and staff be employed on the grounds.

6. R.M.C. ACT.

The Board recommend that the R.M.C. Act be revised and brought up to date.

7. R.M.C. COAT OF ARMS AND CREST.

The Board Concur in the Commandant's recommendation that the R.M.C. Crest and Coat of Arms should receive official approval and be designated in the archives in proper heraldic nomenclature.

8. ARTILLERY GRANT.

The Board recommend that the existing artillery grant be increased to \$300 per annum in order to obtain the maximum efficiency in that branch of the cadets' training.

9. QUESTION OF A GRANT TO THE LIBRARY FOR THE PURCHASE OF BOOKS.

The Board in the course of its duties inspected the library and desires to place on record a recommendation in reference to increasing the usefulness of the library. The Board strongly urge upon the authorities the necessity of making a substantial grant of at least \$1,500 to be placed at the disposal of the Commandant and the Library Committee for the purchase of standard books and periodicals for the library. It is essential in the opinion of the Board that the staff, the officers of the militia taking courses of instruction and training, and the gentlemen cadets should have the best library facilities. To emphasize the necessity of a substantial grant, the Board desire to mention the fact that the College Recreation Fund has been drawn upon in part for the purchase of new books and periodicals for the College Library.

The Board suggests that the following members of the Board of Visitors—Mr. Magrath, Colonel Brown, Colonel Palmer and Major Baty—all residents of Ottawa, should be appointed as a committee to consider whether it is possible for them to secure from the Parliamentary Library, the transfer of books and periodicals for the use of the R.M.C. and to discuss with the authorities, other means for improvement in connection with the development of the library.

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10. GENERAL PURPOSE FUND.

The Commandant brought to the attention of the Board the great necessity of a government grant of \$500 per annum for general purposes. The absence of such a grant necessitated a certain amount of money being appropriated from the Recreation Fund to install in the college, war records, memorials and other incidental items.

The Board recommend that the government set aside \$500 for a General Purpose Fund, for payment of incidental expenses, on the authority of the Commandant.

11. TENNIS COURTS AND R.M.C. RINK.

The elimination of the college tennis courts to secure a location for the new educational building necessitates the construction of fresh courts immediately. To meet the cost of these new courts the Board recommend that estimate No H-6, of 1919-20 R.M.C. engineer services, be increased to secure the necessary material. The gentlemen cadets can construct the courts if the material is supplied.

The Board also recommend that estimate number H-17, of the same engineer services, be increased sufficiently to enable the necessary electric wiring of the new covered skating rink to be installed. Both of the above items are very urgent.

12. MEMORIAL FOR EX-CADETS WHO HAVE FALLEN IN THE WAR, 1914-1919.

This Board strongly recommend that the government should support the movement which has been inaugurated by the Ex-Cadets' Club to raise a memorial to be dedicated to the memory of the Ex-Cadets who have fallen in the Great War, 1914-1919.

GENERAL REMARKS.

TRAINING--MILITARY AND PHYSICAL.

Infantry Drill and Rifle Exercises.—The Board viewed with satisfaction the performance of infantry drill and rifle exercises by the gentlemen cadets. All movements were carried out in a smart and soldierly manner; saluting with the sword could be improved. It was noticed that the gentlemen cadets were armed with Ross rifles. As the arm of the Permanent Force is now the S.M.L.E., Colonel Brown, Director of Organization (representing the C.G.S.), was requested to take up the matter of supply of the S.M.L.E. rifles to the college.

Equitation.—The exhibition of riding by gentlemen cadets showed evidence of careful instruction in horsemanship. The horses do not seem to be of the most suitable type for riding school work, either in intelligence or physique. It is recommended that the horses supplied to the college for this purpose should be more of cavalry type, and that the horses should be exchanged with the P. F. Units at intervals in order to prevent automatism which is likely to occur in the routine of the riding school.

Gunnery.—The gun drill was carried out very smartly. The gentlemen cadets manhandling the guns. In action, fire control was very good, blank ammunition being fired. A cavalry charge on the guns was very well executed.

Physical training.—In both floor and apparatus work in the gymnasium, the gentlemen cadets showed to good advantage and deserve favourable comment; the physical condition of the gentlemen cadets gives evidence of the benefit being derived from physical training. Owing to the pressure of time no opportunity was afforded for the observation of Military Topography and Engineering.

MESSING AND QUARTERS.

The Commandant expressed himself as being well satisfied with the present arrangement for messing and reports that the cost per diem for gentlemen cadets is 65 cents.

STAFF.

The Commandant expressed to the Board his appreciation of the co-operation afforded him by the college staff. The Board, having had an opportunity of seeing the work which was done during the past year, entirely agrees with the Commandant's commendation of his Staff; also the Board wish to place on record their opinion that the public of the Dominion of Canada are under a deep debt of gratitude to Brigadier General Perreau; General Perreau, who is an officer of the Regular Army of Great Britain, was retained in Canada much against his own desire by the Canadian Government. He has thus missed service in the greatest war of history and feels this very keenly. A soldier of his ability would undoubtedly have gained honour and distinction, had he had an opportunity to serve at the front.

All of which is respectfully submitted.

R. A. FALCONER, Hon. Col., Chairman;

A. Z. PALMER, Col.,
G. R. HOOPER, Lt.-Col.,
W. B. KINGSMILL, Lt.-Col.,
F. L. WANKLYN, Lt.-Col.,
GASPARD DAUTH, Hon. Lt.-Col.
HECTOR McINNES,
C. A. MAGRATH,
J. S. BROWN, Col.,

Members.

APPENDIX F.

REPORT OF THE SUPERINTENDENT, DOMINION ARSENALS, QUEBEC, FOR THE YEAR ENDING MARCH 31, 1919.

The Superintendent, Dominion Arsenals, Quebec, P.Q., reports as follows:—

Contracts were entered into with the United States Government for the manufacture of special natures of S.A.A. at the Dominion Arsenals at Quebec and Lindsay as follows:—

(1) Sixty-five million rounds of .30 Calibre Armour Piercing Ammunition; the United States Government supplying the steel cores.

(2) Three million rounds of .30 Calibre Service Ammunition; the United States Government supplying the bullets.

(3) Six million rounds .30 Calibre Blank.

On this order, the Dominion Arsenal, Quebec, completed 9,678,134 rounds Armour Piercing; of the Service, Dominion Arsenal, Quebec, completed 1,445,705; of the Blank, Dominion Arsenal, Quebec, completed 80,000.

The signing of the Armistice cancelled all contracts but the Armour Piercing, which was reduced to a total of 10,000,000 rounds.

EMPLOYEES.

The average number of employees throughout the year was 687.

FINANCIAL STATEMENTS.

- 1. Appropriation and Expenditure.
- 2. Details of Net Expenditure.
- 3. Assets and Liabilities.
- 4. Capital Account.
- 5. Indirect Expenditure.
- 6. Production Statement.

WAR APPROPRIATION AND EXPENDITURE ACCOUNT, 1918-19.

Credits	\$1,108,985 37
Net expenditure	\$1,108,985 37
Wages. " (for special service of plain clothes men). Salaries. Material. Travelling expenses. Freight. Equipment (shafting, hangers, etc.). Printing and stationery. Electricity and gas. Cartage and cab. Belting. Machinery, new.	\$ 489,738 63 5,565 21 23,835 65 462,029 22 2,582 54 2,362 87 2,269 67 2,440 93 13,165 01 1,324 22 955 9) 64,863 69

Details of Net Expenditure, 1918–19—Concluded.

Telegrams, telephone and postage		
Medicines	393	82
Office furniture	1,800	0.0
Customs dues		
	\$1,088,749	10

STATEMENT OF ASSETS AND LIABILITIES, MARCH 31, 1919.

	Liabilities.		Assets.	1
Real estate (factory, stores and office buildings). Belting. Department of Militia and Defence (amount to credit of)—		_	*	
Generally. U.S. ammunition. Equipment, general (shafting, hangers, pulleys,				
etc.). Machinery. Office furniture, fixtures, etc. Material. Tools, loose. Accounts payable.		(a)	1,809 295,774	98 58 55
Accounts receivable			42,477	59
Semi-manufactures (work in course of completion) apart from work on U.S. ammuni-			670,783	
tion		(b)	307,360	91
	\$1,765,869 90	\$1	,765,869	90

⁽a) \$75,353.67 will be credited to this item in 1919-20 and debited to the Department of Militia and Defence owing to decrease in value of raw material.

⁽b) \$42,062.21 will be credited to this item in 1919-20 and debited to the Department of Militia and Defence owing to decrease in value of material.

	\$2,742 6	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
BUILDINGS, MACHINERY, ETC.	By Indirect Expenditure Account: For Depreciation in 1918-19 on Buildings. Machinery. Tools, loose. Equipment, general Belting. Office furniture, fixtures, etc. For net Capital on 31st March, 1919-	
1918-19-	\$ cts.	110,784 58
Account,	3,866 0.25,83,856 0.35,75,903,33,75,75,903,33,75,75,903,33,75,75,75,75,75,75,75,75,75,75,75,75,75,	70,691 59 6,680 97 1,001 48
CAPITAL A	For net Capital, 1st April, 1918— Buildings Machinery Tools, loose Equipment, general Belting Office furniture, fixtures, etc	On Buildings " Machinery " Equipment, general Office furniture, fixtures, etc " Belting

STATEMENT OF INDIRECT EXPENDITURE, 1918-19.

EXPENDITURE ON THE FOLLOWING SERVICES, NOT CHARGEABLE TO ANY SPECIAL WORK.

						\$ 32,221	0.7
Salaries.						34,194	
Wages					• •	5,565	
Wages "	Special S	Service" (of pla	ain clothes men)				
Material						7,667	
Electrici	ty and ga	as				298	
						1,217	
						1,099	
Dainting	and caba	ionorez				2,104	18
						511	96
			e			389	55
						393	82
						11	
Customs	dues				• •	5.05	
Freight.					• •	52	
Water s	upply				• •	9 =	0.0
Renairs	to heatin	g system and 6	electric light wires-	-			
Was	PPS			\$ 2,332	17		
Mat	erial			379	61		
11100	.02100200		_			2,711	78
Erom C	apital Ac	count					
Prom C	non cont	denreciation on	buildings	\$ 6,113	76		
_	per cent	"	machinery.	18.188	64		
10			tools.	72	22		
20		6.6		7,109			
30	6.6		equipment	1,182			
50	6.6	4.6	belting	76			
5	6.6	6.6	office fixtures	10	19	99 7/19	67
			-			32,742	01
		•			•	\$121,687	56
						1.114	
Less an	nount tak	en in relief of	indirect expenditure		• •	1,114	
						\$120,572	76
						Ψ	

Note.—This amount, together with indirect expenditure of each factory, has been distributed as a general percentage on direct labour, as shown below:—

	46-1 per cent.	
Workshop	33-6 - "	
Cartridge factory	42.8	
Rolling mill		
Shell factory	100.1	
Carpenter's shop	91.9	
Tool room.	64-2	
	47.4	
Laboratory	26.5	
Examining room	58.8	
18-pr. plant	40.3	
Gauge room.	40.9	

PRODUCTION STATEMENT, I918-1919.

ABSTRACT OF WORK PERFORMED.

Description.	Quantity.	Rate.	Per.	Amount.
				S ets.
Boxes, Ammunition Q.F. 18-pr., Mark IIIa (without tin lining)	4,674	4.82	Each.	22,528 68
Boxes, Ammunition, S, A., 1,000 rds., 303" in chargers, No. 1	5,962	2.50	11	14,905 00
Boxes Ammunition, S.A., 1,000 rds., 303'in chargers— Tin lids only Bottles, Oil, Mark IV	700	· 05 · 2525295	11	35 00 6,546 07
Cartridges, S.A., Ball., S03-inch, cordite, Mark VII. Cartridges, S.A., Blank, 303-inch	2,418,707 471,062	$39 \cdot 055001$	1000	94,462 61 11,048 61
Cartridges, Q.F., 18-pr., shrapnel, Mark I, plugged, cordite	2,461	11.0386473	Each.	27,166 11
cordite (a)	1,727	7.7571433	11	13,396 58
Cartridges, Q.F., 18-pr., shrapnel, Mark I, plugged,	13,361	8.9165673		119,134 26
Cartridges, Q.F., 18-pr., shrapnel, Mark I—Cases only. Cartridges, S.A., Ball., ·303-inch, Mark VII—Cases capped only for Stokes Mortar (experiments), U.S.		7·7941473 3·7695	11	8,160 47 1,439 95
Govt. enquiry. Cartridges, Q.F., 3-pr., cordite, M.D. practise, Mark	275	18-902841	1000	5 19
XII (d) Cartridges, Q.F., 4.5"-inch Howitzer, filled, 15-oz., 14-	2,400	4.0975	Each.	9,834 00
dr., cordite M.D. (e). Cartridges, Q,F., 4·5-inch Howitzer—Cores only. Cartridges, Dummy, 18-pr., plugged, special. Clips, cartridges, Q.F., 18-pr	200 10 100	$7 \cdot 211285$ $2 \cdot 7641$ $3 \cdot 3626$ $\cdot 216092$	11	$\begin{array}{r} 1,442 & 26 \\ 27 & 64 \\ 336 & 26 \\ 3,662 & 33 \end{array}$
Experimental work: Chief Inspector of Arms and Ammunition				
Miscellaneous services for: Chief Inspector of Arms and Ammunition. Miscellaneous services for: Dominion Arsenal, Lindsay				396 58 29,831 48
Ordnance, Q.F., 18-pr., Dummy, with six cases and				2,185 44
wooden shells				
Reservoirs, compressed air—(Re-annealing only). Repairs:—Boxes, Ammunition, S.A., Mark XV	$\begin{array}{c} 3 \\ 229 \end{array}$		Each.	11,151 00 85 54 401 20
Boxes, Ammunition, Q.F., 3-pr. Clips, Cartridge, Q.F., 18.pr. Clips, Cartridge, Q.F., 3-pr.	1,748		100	$ \begin{array}{r} 380 & 25 \\ 33 & 16 \\ 8 & 72 \end{array} $
Cases, Cartridge, Q.F., 12-pr. Shells, Q.F., shrapnel, 18-pr., Mark XII, filled Stencils, ½-inch letters, glazeboard	20	1.84 5.7347657 $\cdot 34384$	Each.	36 80 11 47 4 47
Cartridges, ·30", U.S., A.P. 11	853,105 80,000			670,783 71
				1,050,485 94

(a) Repaired cases used in this instance.

(d) (e) Components furnished by the Imperial Munition Board.

APPENDIX G.

REPORT OF THE SUPERINTENDENT, DOMINION ARSENAL, LINDSAY, FOR THE YEAR ENDING MARCH 31, 1919.

The Superintendent, Dominion Arsenal, Lindsay, Ont.; reports as follows:-

EMPLOYEES.

The average number of employees throughout the year was: Male, 248; Female, 247.

FINANCIAL STATEMENTS.

- 1. Appropriation Account.
- 2. Details of Expenditure.
- 3. Assets and Liabilities.
- 4. Capital Account.
- 5. Production Statement.

APPROPRIATION AND EXPENDITURE ACCOUNT, 1918-19.

Credits-	
Letters of credit, Lindsay	\$ 763,556 63
Direct payments from Ottawa. Payments by High Commissioner. Accounts payable outstanding March 31, 1919. Material exchanged with Dominion Arsenal, Quebec Receipts from sales	183,646 37 6,943 07 9,913 48 32,219 48 28,948 47
	\$1,025,227 50
Disbursements, 1918-19	\$ 919,155 12 75,194 46 30,877 92 \$1,025,227 59
DETAILS OF EXPENDITURE, 1918-19.	
Salaries and wages. Travelling expenses, freight and transport. Equipment and tools. Office supplies, telephones, telegraph and postage. Power and light. Belting. Machinery and castings. Water supply. Copper, lead, antimony, tin plate and glazeboard. Cordite and powder. Boxes. Fuel. Steel. Oils, paints, waste, emery wheels, hardware, etc. Lumber. Bonus, allowance and gratuity. Factory supplies. Assets, gas and chemical supplies. Crucibles. Firebricks and clays. Components from Quebec. Miscellaneous. Construction account.	\$370,918 15 18,514 02 12,529 73 2,326 40 16,608 76 505 54 13,168 49 7,570 81 261,832 88 41,249 99 23,286 40 59,091 13 19,933 44 11,663 92 1,938 81 3,858 92 1,613 34 3,394 78 6,545 00 3,618 49 8,263 45 1,862 89 28,859 75
	\$919,155 12

STATEMENT OF ASSETS AND LIABILITIES, MARCH 31, 1919.

	Liabilities.	Assets.	
Land		\$ 39,943	97
Buildings		780,624	64
Machinery		483,157	60
Equipment (including office equipment)		77,437	03
Shafting and pulleys		30,810	10
Belting		563	89
Siding (railway)		6,714	05
Track scales		4.284	11
Chemical apparatus		1,447	78
Gas apparatus		40,477	77
Heating apparatus		15,809	32
Roads, etc		4,276	60
Fences		5,005	17
Sewers		30,207	
Traverses and drainage at magazines		5,112	30
Ammunition and tools in process		203,708	13
Materials in store		277,849	89
Accounts payable			
Accounts receivable		349,348	08
Suspense account	157 89	,	
Surplus to Credit of Militia and Defence	2,346,706 06		
Daipido de Cicale di Intilicia dila Develico.			
	\$2,356,777 43	\$2,356,777	45

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By indirect Expenditure Account: For depreciation on 1918–19 on— Land. Buildings. Machinery Transfer of machinery to Quebec Credit re overcharge, W.C.K. Equipment. Shafting and pulleys. Belting. Track scales. Chemical apparatus. Heating. Heating. Fences and sidewalks. Sewers. Traverses and drainage at magazines By Balance Account— For net Capital on 31st March, 1919— Land. Buildings. Machinery Equipment. Shafting and pulleys. Buildings. Machinery Equipment. Shafting and pulleys. Buildings. Railway siding. Track scales. Chemical apparatus. Gas apparatus. Heating. Railway siding. Track scales. Chemical apparatus. Gas apparatus. Heating. Rades. Traverses and drainage at magazines. Traverses and drainage at magazines.	
60,146 95	,639,185 68
Net Capital lst April, 1918. \$ cts. \$ cts. \$ 29,943 97 78,532 14 32,521 75 7,889 09 6,714 05 4,437 29 1,929 24 4,385 91 27,473 40 27,473 40 1,164 82 3,378 84 5,381 37 5,381 37	
To Balance Account: For net Capital on 1st April, 1918— Buildings Machinery Equipment Shafting and pulleys. Railway siding. Railway siding. Railway siding. Railway siding. Railway siding. Roads. Chemical apparatus. Gas apparatus. Frack scales. Chemical apparatus. Gas apparatus. Frack scales. Traverses and drainage at magazines. Machinery. Buildings. Machinery. Buildings. Machinery. Balting and pulleys. Equipment Shafting and pulleys. Belting. Railway siding. Railway siding.	

PRODUCTION REPORT.

Copper ingot cast	29,258
strip accepted	13,077
Brass ingot cast	864,712
" strip accepted	793,014
Nickel ingot cast	179,575
" strip accepted	148,475
Cases cartridge ·303" Ball Mk. VII, empty	8,951,342
Bullets ·303" S.A. Mk. VII	9,223,177
Caps empty	8,087,734
Caps filled	10,025,997
Completed cartridges ·303" S.A. Ball Mk. VII	9,287,945
Cases ·303" necked for French Government	204,187
·30 Cal. U.S. Service, completed	230,399
·30 Cal. U.S. Armor Piercing, completed	666,526
Boxes in chargers No. 1, repairing only	872
Doxes in chargers ivo. 1, repairing only	- 012
COST OF PRODUCTION.	
Manufacturing charges	
Inventory of material on hand and work in progress	481,557 93
Charges against C.I. of A. & A	6,195 14
Charges against Dominion Arsenal, Quebec	20,383 21
Gratuities	46 14
	\$1,319,249 74



